



2017
Missouri Employer
Reporting of W-2s
Instructions and
Specifications
Handbook

August 2017

Taxation Division
Electronic Services Section

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| Third Party Sick MO-W3 Reporting – How To Set Record Indicators | Error! Bookmark not defined. |
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Document Change Log

| Date | Page | Item | Description |
|-----------|------|-----------------------------------|---|
| 6/2017 | | Initial Creation | <ul style="list-style-type: none"> Document Creation |
| 8/22/2017 | 13 | State Employer Account | <ul style="list-style-type: none"> This field was listed as required, but it is not a required field. Field description has been corrected. |
| 8/22/2017 | 16 | Third-Party Payer Name | <ul style="list-style-type: none"> Field length was corrected from 28 to 29. |
| 8/22/2017 | 16 | Third-Party Payer FEIN | <ul style="list-style-type: none"> Field length was corrected from 9 to 10. |
| 8/22/2017 | 16 | Employer Representative Name | <ul style="list-style-type: none"> Field length was corrected from 28 to 29. |
| 8/22/2017 | 16 | Employer Representative Title | <ul style="list-style-type: none"> Field length was corrected from 15 to 16. |
| 8/22/2017 | 16 | Employer Representative Date | <ul style="list-style-type: none"> Field position was corrected from 293-301 to 293-300. |
| 8/22/2017 | 16 | RV Record Field Positions 301-319 | <ul style="list-style-type: none"> This field is required, but should be filled with blanks. Field positions were previously missing. |
| 8/23/17 | 16 | Third-Party Payer FEIN | <ul style="list-style-type: none"> Field length corrected from 10 to 9 as FEIN is 9 digits. RV Record position adjusted from 238-247 to 239-247 to accommodate this change. |
| 8/23/17 | 16 | RV Record Field Position 238 | <ul style="list-style-type: none"> Field is required, but should be filled with a blank. Field position was removed from Third-Party Payer FEIN to adjust for correct field length |
| 8/23/17 | 15 | State Code | <ul style="list-style-type: none"> Field description has been changed from "31" to "29" to reflect the correct state code for Missouri |
| 8/25/17 | 15 | Employer Total Number of 1099R(s) | <ul style="list-style-type: none"> Changed field name and field description to include 1099-MISC |
| 8/25/17 | 15 | State record type | <ul style="list-style-type: none"> Changed field description to include "Or "MO-96" if filing with 1099-MISC only" |
| 8/31/17 | 14 | Employee Withholding Allowance | <ul style="list-style-type: none"> Field type changed to Alpha Numeric. Field was listed as required, but it is not required. Field description has been corrected. |
| 9/6/17 | 17 | RE Record | <ul style="list-style-type: none"> Position 17-26 adjusted to 17-25 as FEIN is only 9 digits. |

| | | | |
|----------|-----------|---|--|
| 9/6/17 | 8, 12, 14 | RS & RT Record | <ul style="list-style-type: none"> Adjusted the RT record to be after the RS record to follow SSA Specifications. Correct order RA, RE, RW, RS, RT, RV |
| 9/14/17 | 15 | Employer Number of W-2s | <ul style="list-style-type: none"> Removed line number references and removed Number of 1099s from field name |
| 9/14/17 | 15 | Employer Total Tax Withheld as shown on W-2s or 1099s | <ul style="list-style-type: none"> Removed line number references from field name |
| 9/14/17 | 16 | Enter total withholding tax paid this year | <ul style="list-style-type: none"> Removed line number references from field name |
| 9/25/17 | 15 | Employer Total Number of 1099-R(s) or 1099-MISC | <ul style="list-style-type: none"> Removed this field as 1099-R(s) and 1099-MISC(s) are to be filed using our 1099 filing specs. Fill with blanks. |
| 9/25/17 | 15 | State record type | <ul style="list-style-type: none"> Removed "MO-96 if filing for 1099-MISC only" as 1099-MISC are to be filed using our 1099 filing specs. |
| 9/26/17 | 16 | Enter total withholding tax paid this year | <ul style="list-style-type: none"> This field was listed as required, but it is not a required field. Field description has been corrected. |
| 9/26/17 | 16 | Employer Representative Phone Number | <ul style="list-style-type: none"> This field was listed as required, but it is not a required field. Field description has been corrected. |
| 10/18/17 | 12 | RE Record | <ul style="list-style-type: none"> Removed Missouri Modifications from RE Record. Updated description. |
| 10/18/17 | 17 | Third Party Sick Pay Reporting | <ul style="list-style-type: none"> Removed tables for Third Party Sick Pay MO-W3 Reporting – defined within each record as indicated in the next four change items. |
| 10/18/17 | 14 | Employer/Agent Identification Number (EIN) | <ul style="list-style-type: none"> Updated field description to include instructions for 3rd party sick pay. |
| 10/18/17 | 14 | Missouri Identification Number (MoID) | <ul style="list-style-type: none"> Updated field description to include instructions for 3rd party sick pay. |
| 10/18/17 | 15 | Federal Employer Identification Number | <ul style="list-style-type: none"> Updated field description to include instructions for 3rd party sick pay. |
| 10/18/17 | 15 | State ID Number | <ul style="list-style-type: none"> Updated field description to include instructions for 3rd party sick pay. |

Introduction

Missouri law requires that employers submit their annual Withholding reconciliation using the electronic format if the total number of W-2 statements meets or exceeds 250. We encourage all employers, regardless of the number of W2s, to file electronically.

The **electronic filing deadline** of W-2 wage/tax statements is **January 31st**. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

The 2017 Missouri Employer Reporting of W-2s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration (SSA) Publication *No. 42-007 EFW2 Tax Year 2017*. Since many functions of the Missouri employer-reporting program are similar to the SSA program, this handbook highlights the special requirements of the Missouri program.

The 2017 Missouri Reporting of 1099s Instructions and Specifications is designed to be used as a companion to the Internal Revenue Service Publication 1220. The handbook highlights the special requirements of the Missouri program. Missouri is a participant in the Combined Federal/State Filing (CF/SF) Program, which allows you to only file miscellaneous income to the Internal Revenue Service (IRS). The IRS will provide this information to our Department. You must receive written approval from the IRS to participate in this program. Once you receive approval, submit a copy of the written approval to the Missouri Department of Revenue, Taxation Division, P.O. Box 3375, Jefferson City, MO 65105-3375, fax (573)526-5915 or e-mail to elecfile@dor.mo.gov. If you do not participate in the program, you must file this information separately with the Missouri Department of Revenue. The information returns that may be filed under the Combined Federal/State Filing Program are:

- Form 1099-DIV Dividends and Distributions
- Form 1099-G Certain Government Payments
- Form 1099-INT Interest Income
- Form 1099-MISC Miscellaneous Income
- Form 1099-OID Original Issue Discount
- Form 1099-PATR Taxable Distributions Received From Cooperatives
- Form 1099-R Distributions From Pensions, Annuities, Retirement
- Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and
- Form 5498 IRA Contribution Information

For additional information regarding this program, please review the Internal Revenue Service's Tax Topic 804.

Filing Requirements for W-2 Wage Data

Employers with 250 or more W-2 forms to report must file electronically as described on the next page. Filing electronically requires the generation of an EFW2-format text file which is described in the Social Security Administration (SSA) Publication *No. 42-007 EFW2 Tax Year 2017*, "Specifications for Filing Forms W-2 Electronically (EFW2)". Additionally, the 2017 Missouri Employer Reporting of W-2s Instructions and Specifications will have the necessary Missouri modifications, as mentioned in the introduction.

Employers failing to file in the method (electronically for those with 250 or more employees) or by the due date, taking into account any extension of time granted, unless it is shown that such failure is due to reasonable cause, may incur a penalty of two dollars per statement not filed, not to exceed one thousand dollars, as authorized by Section 143.731.2 RSMo.

Electronic Filing of W-2 Wage Information

Bulk Upload Process

The Bulk Upload Process allows the user (employer/payroll provider) to upload a text file, compiled in the required EFW2 format. The file can contain W2/MO-3 information for multiple employers (see Electronic File/Records).

When a file cannot be processed, the user will be notified by email, any reject is a reject of the entire file. The email will contain a subject of “EFW2 Rejected”, the email will include recommendations on how to correct the file. When resubmitting a file after a reject be sure to upload the entire file, as if you are submitting for the first time.

To join the bulk upload program a [Request for Registration](#) must be sent to the Electronic Filing Section, by email at elecfile@dor.mo.gov or by fax at 573-526-5915. Please reference “EFW2 Registration Request”. Your request **must** contain the following information:

Company Name
Missouri Identification Number
Contact Name
Contact Email
Contact Phone Number
Number of Employees

NOTE: If you have already registered for the EF1099 submission you do not need to register again. You may upload your W-2 file in the same manner and location, using the correct file naming standards for W-2 files.

Electronic Filing Record Requirements

Below are the Missouri records in the EFW2-format file* for reporting of W-2s and submission of the electronic MO-W3. These required records must be 512 bytes and are described in detail further in this document. The RA record required by Missouri is identical to the RA record in the file required by the SSA Publication No. 42-007 EFW2 file. The RE, RS and RV records are specific to the Missouri W-2 file. Your software may compile a single file that serves both federal file requirements and Missouri requirements. You may open your file using Notepad to see these records once it has been generated.

| | |
|----------------------------------|---|
| RA - Submitter Record | (Same record layout as SSA Publication <i>No. 42-007 EFW2 Tax Year 2017</i>) |
| RE - Employer Record | (Same record layout as SSA Publication <i>No. 42-007 EFW2 Tax Year 2017</i>) |
| RW - Employee Wage Record | (Same record layout as SSA Publication <i>No. 42-007 EFW2 Tax Year 2017</i>) |
| RS - State Record | (Modified record layout description) |
| RT - Total Record | (Same record layout as SSA Publication <i>No. 42-007 EFW2 Tax Year 2017</i>) |
| RV - State Total Record | (Modified record layout description) |

Note:

- Multiple companies can be submitted in one file. If submitting for multiple companies, repeat each set of record types RE, RW, RS, RT and RV, in this sequence for each company you are submitting, with only a single RA record at the beginning of the file.
- Data must be uppercase letters in ASCII.
- File should include record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2016, section 7.3 Data Requirements.
- Each record type (RA, RE, RW, RS, RT, RV) starts on a new row.
- Electronic files submitted by bulk upload cannot be compressed or password protected. The file you upload is placed on an encrypted server.

*The electronic file that you create may be opened and viewed using Notepad. It is helpful to click on “View” tab and check the “Status Bar” so that the column/line numbers appear at the bottom, right corner of the screen, below the left-right scroll bar. Also, click on the “Format” tab to make sure Word Wrap is NOT checked.

Reminders for Tax Year 2017

1. The annual filing deadline of W-2 wage/tax statements for taxpayers required to file electronically is January 31st. This is a change from previous years. Missouri will begin accepting file December 18, 2017.
2. Failure to include a date and time stamp in positions 497-512 of the 'RS' and 'RV' records will result in the data being rejected.
3. The "RS" record must include the Employer Identification Number (EIN) in positions 328-336. Failure to include your Employer Identification Number (EIN) will result in your data being rejected.
4. The "RS" record must include the Missouri Identification Number (MoID) in positions 338-345. Failure to include your MoID will result in your data being rejected. Please see item 6 below.
5. The "RV" record is the electronic version of the paper form, MO-W3, Annual Employer Reconciliation Return. The RV record contains all fields from the MO-W3 form and is a required record for a successful file validation.
6. If you outsource your payroll, please provide the transmitter/submitter with the **correct** Federal Employer Identification Number (FEIN) and the **correct** Missouri Identification Number. The information is located in the Employer Withholding Tax Returns Coupon Book. Please contact Taxpayer Service at 573-751-7200 if you need a confirmation of your MoID.
7. Do not submit paper documents after filing electronically
This may result in errors on your account.
8. Use the following file name format:
TYccyyW2_businessname_missouridnumber_currentdate.txt

For example, ABC Company with a Missouri id of 21123456 submits a file on December 18, 2017: TY2017W2_ABCCompany_21123456_12182017.txt

NOTE: Third party agencies that will be sending multiply companies on a single file should contact the department for file naming specifications.

Most Common Errors to Avoid

- Failure to include the RA record will result in the file not being processed.
- Failure to modify the RS record to include the Federal Employer Identification Number (FEIN) in positions 328-336.
- Failure to modify the RS record to include the Missouri Identification Number in positions 338-345.
- Failure to include the RV record containing the MO-W3 information.
- Invalid Missouri Identification Number used.
- Using the FEIN instead of the Missouri identification number.
- Uploading PDF, MsWord or Excel files. These are not acceptable formats. This will result in a filing reject.
- The file missing record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication *No. 42-007 EFW2 Tax Year 2017, section 7.3, Data Requirements*.

Record Format Rules

Global format requirements

All fields in the record layouts are required and must follow the formatting rules as follows:

Alpha fields (Alphabetic characters and blanks only)

- Left justify and fill with blanks.

Numeric fields (Numeric characters only)

- Right justify and fill with zeroes.
- Fill unused fields with zeroes.

Alpha/numeric fields (Alphabetic, numeric, blanks and special characters as allowed)

- Left justify and fill with blanks.
- Fill unused fields with blanks.

Money fields

- Must contain only numbers, no spaces.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 000000005960).
- Do *not* round to the nearest dollar (example: \$5,500.99 = 000000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeroes, no spaces.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2017 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies other.

“RA” Record -

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2017

“RE” Record -

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2017

“RW” Record

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2017

“RS” Record Modified for Missouri Reporting

| RS RECORD FIELD POSITION | FIELD NAME | FIELD LEGNTH | FIELD TYPE | FIELD DESCRIPTION |
|--------------------------------|---------------------------------------|-----------------|---------------|--|
| 1-2 | Record Identifier | 2 | Alpha | Required. Constant "RS". |
| 3-4 | State Code | 2 | Numeric | Required. Constant "29". |
| 5-9 | Filler | 5 | Alpha | Fill with spaces. |
| 10-18 | Social Security Number | 9 | Numeric | Required. Enter the employee's SSN as shown on the original /replacement SSN card issued by SSA. If no SSN is available, enter zeros. |
| 19-33 | Employee First Name | 15 | Alpha Numeric | Required. Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks. |
| 34-48 | Employee Middle Name or Initial | 15 | Alpha Numeric | Required. If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. |
| 49-68 | Employee Last Name | 20 | Alpha Numeric | Required. Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks. |
| 69-72 | Suffix | 4 | Alpha Numeric | Required. Fill with blanks. |

| | | | | |
|---------|--|----|---------------|---|
| 73-94 | Location Address | 22 | Alpha Numeric | Required. Enter the employee's location address. Left justify and fill with blanks. |
| 95-116 | Delivery Address | 22 | Alpha Numeric | Required. Enter the employee's delivery address. Left justify and fill with blanks. |
| 117-138 | City | 22 | Alpha Numeric | Required. Enter the employee's city. Left justify and fill with blanks. |
| 139-140 | State Abbreviation | 2 | Alpha | Required. Enter the employee's state or commonwealth/territory. For a foreign address fill with blanks. |
| 141-145 | Zip Code | 5 | Numeric | Required. Enter the employee's Zip code. For a foreign address, fill with blanks. |
| 146-149 | Zip Code Extension | 4 | Numeric | Required. Enter the employee's four-digit extension of the Zip code. If not applicable fill with blanks. |
| 150-247 | Blank | 98 | Alpha Numeric | Required. Left justify and fill with blanks. |
| 248-267 | State Employer Account | 20 | Alpha Numeric | Not Required. Applies to Unemployment Reporting. Fill with blanks. |
| 268-273 | Blank | 6 | Alpha Numeric | Fill with blanks. Reserved for SSA use. |
| 274-275 | State Code | 2 | Numeric | Required. Enter "29" for Missouri |
| 276-286 | State Taxable Wages | 11 | Numeric | Required. Right justify and zero fill. |
| 287-297 | State Income Tax Withheld | 11 | Numeric | Required. Total of state taxes withheld. Right justify and zero fill. |
| 298-307 | Other State Data Local/City Taxes | 10 | Numeric | Required. Total of local/city taxes withheld. Right justify and zero fill. |
| 308-327 | Blanks | 20 | Alpha Numeric | Required. Fill with blanks. |
| 328-336 | Employer/Agent Identification Number (EIN) | 9 | Numeric | Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens. For 3rd party sick pay – enter FEIN of W-2 submitter. |
| 337 | Blank | 1 | Alpha Numeric | Required. Fill with blank. |
| 338-345 | Missouri Identification Number (MoID) | 8 | Numeric | Required. Eight -digit Missouri Identification Number (Tax Withholding Account Number). For 3rd party sick pay – enter the Missouri ID of the W-2 submitter. |
| 346-356 | Wages, Tips & Other | 11 | Numeric | Required. Same as "RW" positions 188-198. |

| | | | | |
|---------|--------------------------------------|-----|---------------|---|
| 357-367 | Federal Income Tax | 11 | Numeric | Required. Same as "RW" positions 199-209. |
| 368-369 | Employee Withholding Allowance | 2 | Alpha Numeric | Not Required. Number of exemptions claimed on Form MO W-4 Employee's Withholding Allowance Certificate. If unknown, fill with blanks. Left Justify. |
| 370-496 | Blanks | 127 | Alpha Numeric | Required. Fill with blanks. |
| 497-504 | Date Created | 8 | Numeric | Required. Enter date in format YYYYMMDD |
| 505-512 | Time Created | 8 | Numeric | Required. Enter time in format of HHMMSSNN*** |
| | | 512 | | |

“RT” Record

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2017

“RV” Record Modified for Missouri Reporting

| RV RECORD FIELD POSITION | FIELD NAME | FIELD LEGNTH | FIELD TYPE | FIELD DESCRIPTION |
|-----------------------------|--|-----------------|---------------|---|
| 1-2 | Record Type | 2 | Alpha | Required. Enter "RV." |
| 3-4 | State Code | 2 | Numeric | Required. Enter "29." |
| 5-9 | State record type | 5 | Alpha Numeric | Required. Value="MO-W3." |
| 10-13 | Tax Year | 4 | Numeric | Required. Enter the tax year for this report. |
| 14-22 | Federal Employer Identification Number | 9 | Numeric | Required. Enter the EIN under which tax payments were submitted. Enter only numeric values. Omit hyphens. For 3rd party sick pay – enter the FEIN of the W-2 submitter. |
| 23-30 | State ID Number | 8 | Numeric | Required. Eight-digit Missouri Identification Number (Tax Withholding Account Number). For 3rd party sick pay – enter the Missouri ID of the W-2 submitter. |
| 31-87 | Employer Name | 57 | Alpha Numeric | Required. Enter the name associated with the State ID entered in positions 23-30. Left justify and fill with blanks. |
| 88-109 | Employer – Street Address | 22 | Alpha Numeric | Required. Enter the employer's street address. Left justify and fill with blanks. |
| 110-131 | Employer Address –City | 22 | Alpha Numeric | Required. Enter the employer's city. Left justify and fill with blanks. |
| 132-133 | Employer Address –State | 2 | Alpha | Required. Enter the employer's state. |
| 134-138 | Employer Address-Zip Code | 5 | Numeric | Required. Enter the employer's zip code. |
| 139-142 | Employer Address Zip Code Extension | 4 | Numeric | Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 143-148 | Employer Number of W-2s | 6 | Numeric | Required. Enter total number W- 2s coded for Missouri. Right justify and zero fill. |
| 149-160 | Blank | 12 | Alpha Numeric | Required. MO does not use this field. Fill with blanks. |
| 161-172 | Employer Total Tax Withheld as shown on W-2s | 12 | Numeric | Required. Enter the total state withholding tax for all Missouri employee records in the file. Right justify and zero fill. |

| RV RECORD FIELD POSITION | FIELD NAME | FIELD LEGNTH | FIELD TYPE | FIELD DESCRIPTION |
|-----------------------------|--|-----------------|---------------|---|
| 173-184 | Enter total withholding tax paid this year | 12 | Numeric | Not Required. Enter the total withholding taxes <u>paid</u> this year. Right justify and zero fill. |
| 185-196 | Total 3 rd Party Payer of Sick Pay Only (Line 2 of MO-W3) | 12 | Numeric | Required. Enter the amount of withholding, if any, included in your monthly, quarterly, or annual returns that is reported on the W-2 issued directly by the employer to the employee. Right justify and zero fill. |
| 197-208 | Employer Only (Line 3 of MO-W3) | 12 | Numeric | Required. Enter the amount removed on Form W-2(s) that includes withholding remitted to Missouri by third-party payer. Right justify and zero fill. |
| 209-237 | Third-Party Payer Name | 29 | Alpha Numeric | Required. Enter the name of the Third Party Payer if amount was entered in Total 3 rd party payer field (pos. 197-208). Right justify and fill with spaces. |
| 238 | Blank | 1 | Alpha Numeric | Required. Fill with blank. |
| 239-247 | Third-Party Payer FEIN | 9 | Numeric | Required. Enter the Federal ID number of the payer listed in the Third Party Payer Name field (pos. 209-237). Right justify. |
| 248-276 | Employer Representative Name | 29 | Alpha Numeric | Required. Enter name of individual authorized to certify the filing of this report. Left justify and fill with blanks. |
| 277-292 | Employer Representative Title | 16 | Alpha Numeric | Required. Enter the title of individual authorized to certify this report. Left justify and fill with blanks. |
| 293-300 | Employer Representative Date | 8 | Numeric | Required. Enter the date this report is submitted. (YYYYMMDD) |
| 301-319 | Blank | 19 | Alpha Numeric | Required. MO does not use this field. Fill with blanks. |
| 320-329 | Employer Representative Phone Number | 10 | Numeric | Not Required. Enter phone number of individual authorized to certify this report. 1234567890 |
| 330-496 | Blank | 167 | Alpha Numeric | Required. MO does not use this field. Fill with blanks. |
| 497-504 | Date Created | 8 | Numeric | Required. Enter date in format YYYYMMDD |
| 505-512 | Time Created | 8 | Numeric | Required. Enter time in format of HHMMSSNN*** |
| | | 512 | | |

***NN in time means 100th of a second

To View the Electronic File

Open the EFW2 file using Notepad. Some hints to navigate this file to make corrections:

- Click on the View tab and make sure the Status Bar is checked. This will allow for the Line number and Column number (example. Ln 1, Col 1) to appear at bottom right corner of the screen, below the scroll bar that goes from left to right.
- Click on the Format tab and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position, such as time/data stamp at the end of each line should remain in column 497.

QuickBooks Users' Common Question

Do not upload QuickBooks' EXCEL or PDF files. These are not acceptable formats. You must create a "W2REPORT" text file from QuickBooks and upload the text file with the correct naming convention to bulk filing website at <https://moftp.mo.gov>.

There is neither a direct link nor an automated link to upload from QuickBooks to the State of Missouri.

Please contact QuickBooks support for instructions on how to create the "W2REPORT" text file.

Frequently Asked Questions

Who must file W-2s?

Any employer with business ties to Missouri (i.e. employees receiving Missouri wages, employees living in Missouri).

Beginning in 2018 for tax year 2017:

- Employers with 250 or more employees must electronically file W-2 forms with the Department.
- Employers with less than 250 employees may, but are not required to, electronically file W-2 forms with the Department.
- Employers may, but are not required to, electronically file 1099 forms with the Department.

What is the Missouri Identification number?

The Missouri Identification Number (MoID) is an eight-digit number assigned by Missouri when you register your business with Missouri.

How can I confirm an employer's Missouri Identification number?

You can contact our taxpayer assistance phone lines by telephone at 573-751-7200 from, by e-mail at businesstaxregister@dor.mo.gov or by fax at 573-522-1722. Be prepared to provide the following information: Federal Employer Identification Number (FEIN); name of company.

How do I name my electronic file before submitting it to the Department?

File names should use the Departments file naming standard:

`TYccyyW2_businessname_missouriIDnumber_currentdate.txt`

For example, ABC Company with a Missouri id of 21123456 submits a file on December 18, 2017: `TY2017W2_ABCCompany_21123456_12182017.txt`

NOTE: Third party agencies that will be sending multiply companies on a single file should contact the department for file naming specifications.

What other methods of filing are accepted?

Employers having less than 250 W-2 wage and tax statements to report may send paper Form MO-W3 with paper copies of the W-2 wage tax statements, or compact disc(s) or flash drive(s) containing the data to:

Missouri Department of Revenue
P.O. Box 3330
Jefferson City, Missouri 65105-3330

Please refer to the [Missouri Employer's Tax guide](#) for more information on these filing methods.

Can I file my corrections electronically or on magnetic media?

No, we cannot process W-2Cs or MO-W3 corrections electronically.

If after you have filed your Form W-2(s) and Form MO W-3, you discover an error in Line 17 of the original W-2(s), and need to file a Form W-2C(s) you must correct it by remitting an amended Form MO-941. This form must be used to increase or decrease any previously reported tax amounts. Attach a copy of the Form W-2C(s) to the amended Form MO-941 and Form W-3. If you have discovered an incorrect figure was indicated on the original Form MO W-3; however, no changes need to be made to the amount of withholding; submit a new Form MO W-3 with the correct figures and check W-3 Corrected on the top left corner. Note: Do not send copies of W-2C(s), if no change in withholding tax liability.

Am I required to submit a test file?

No, test files are not required, but are preferred. We recommend and encourage filers to submit a test file on our website using the W2 Bulk Upload Testing Submission Folder. If a test file is larger than 10MB, please call 573-751-8150 to have size limitation increased. Test files will provide validation for proper format and identification of problems before production data is submitted, avoiding delays in processing. Test files should be labeled as TEST at the beginning of the file name, TEST_TY2017W2_ABCCompany_21123456_12182017.txt.

Is there a filing deadline?

The filing deadline for electronic submission of W-2/wage tax statements is January 31. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

What is the earliest year I can submit using the Bulk Upload Application?

The earliest year that can be submitted using the Bulk Upload Application is tax year 2017.

Where do I send back-year data since I cannot submit it through the bulk upload application?

Mail all back-year information to:

Missouri Department of Revenue
P.O. Box 3330
Jefferson City, Missouri 65105-3330

Can I submit for multiple employers?

Yes. Multiple employers can be submitted within one file. Be sure to include one set of record

types in this sequence (RE, RS, RV) for each employer.

Do you return the data submitted?

No, data submitted becomes the property of the Revenue Administration Division and for security reasons it is destroyed after being successfully processed.

What if I am having difficulty creating my W2 file?

If you are having difficulty in creating your W2 file, please call us at 573-751-8150, or email to elecfile@dor.mo.gov or by fax to 573-526-5915. Every attempt will be made to assist you in resolving your problem.